

SECTION 14. This Act takes effect September 1, 2017.

Passed by the House on May 2, 2017: Yeas 143, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.B. No. 1920 on May 26, 2017: Yeas 146, Nays 0, 1 present, not voting; passed by the Senate, with amendments, on May 24, 2017: Yeas 31, Nays 0.

Approved June 15, 2017.

Effective September 1, 2017.

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**FINANCIAL ACCOUNTING AND REPORTING  
REQUIREMENTS FOR THIS STATE AND POLITICAL  
SUBDIVISIONS OF THIS STATE**

**CHAPTER 1047**

H.B. No. 1930

**AN ACT**

**relating to financial accounting and reporting requirements for this state and political subdivisions of this state.**

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Chapter 2266, Government Code, is repealed.

SECTION 2. Section 112.002, Local Government Code, is amended by adding Subsection (c) to read as follows:

*(c) A regulation adopted under this section may not be inconsistent with generally accepted accounting principles as established by the Governmental Accounting Standards Board.*

SECTION 3. The changes in law made by this Act apply to financial accounting and reporting by a governmental entity that, immediately before the effective date of this Act, was subject to Chapter 2266, Government Code, as repealed by this Act, beginning with the governmental entity's first fiscal year that begins on or after September 1, 2018.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2017.

Passed by the House on April 25, 2017: Yeas 145, Nays 0, 2 present, not voting; passed by the Senate on May 19, 2017: Yeas 31, Nays 0.

Approved June 15, 2017.

Effective June 15, 2017.

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**TEMPORARY CERTIFICATION OF AN EDUCATOR FROM  
OUTSIDE THE STATE WHO IS THE SPOUSE OF AN ACTIVE  
DUTY MILITARY SERVICE MEMBER**

**CHAPTER 1048**

H.B. No. 1934

**AN ACT**

**relating to temporary certification of an educator from outside the state who is the spouse of an active duty military service member.**